1 DAVID A. HUBBERT Deputy Assistant Attorney General 2 M. BLAIR HLINKA Trial Attorney, Tax Division U.S. Department of Justice 4 P.O. Box 683 Washington, D.C. 20044 202-307-6483 202-307-0054 (f) m.blair.hlinka@usdoj.gov 6 western.taxcivil@usdoj.gov 7 Attorney for the United States 8 UNITED STATES DISTRICT COURT 9 DISTRICT OF NEVADA 10 UNITED STATES OF AMERICA, 11 Case No. 2:21-cv-01951-JCM-DJA Plaintiff, 12 v. **ORDER ENTERING** 13 **DEFAULT JUDGMENT AGAINST** CHAO CHEN, aka "EDWIN CHEN," ZIQUN CHEN, JIE ZHU, ERIN CHAN, NANCY **DEFENDANTS CHAO CHEN,** 14 KAWAMOTO, and REPUBLIC SILVER ZIOUN CHEN, JIE ZHU, ERIN STATE DISPOSAL, Inc., dba REPUBLIC CHAN, AND NANCY KAWAMOTO 15 **SERVICES** 16 Defendants. 17 Before the Court is the United States' Motion for Default Judgment Against Defendants 18 Chao Chen (also known as "Edwin Chen"), Ziqun Chen, Jie Zhu, Erin Chan, and Nancy 19 Kawamoto. Upon consideration of the Motion, the record herein, and for good cause shown, IT 20 IS HEREBY ORDERED: 21 The United States' Motion for Default Judgment Against Chao Chen, Ziqun A. 22 Chen, Jie Zhu, Erin Chan, and Nancy Kawamoto is GRANTED; 23 24 Order Case No. 2:21-cv-01951-JCM-DJA 25

- B. The United States has valid federal tax liens against all property and rights to property of Chao Chen, including, but not limited to, his interest in the Subject Property;
- C. The federal tax liens against Chao Chen encumbering the Subject Property are foreclosed;
- D. Chao Chen is the true owner of the Subject Property;
- E. Ziqun Chen, Jie Zhu, Erin Chan, and Nancy Kawamoto, have no interest in the Subject Property; and
- F. The United States may submit an Order of Foreclosure and Judicial Sale of the Subject Property, consistent with the Stipulation between Republic Services and the United States (ECF No. 4).

IT IS SO ORDERED.

DATE:\_\_\_\_\_ 16, 2023

UNITED STATES DISTRICT JUDGE

Order

Case No. 2:21-cv-01951-JCM-DJA